



This form is to be used in conjunction with a rule review when ancillary documents are also being reviewed as part of the review process.

Ancillary documents are interpretive or policy statements that advise the public of the Department's opinions, approaches, or likely course of action. They include documents such as Excise Tax Advisories (ETAs), Property Tax Bulletins (PTBs), and Revenue Policy Memorandums (RPMs). Ancillary documents do not have the "force of law" that a rule is given under the Administrative Procedures Act (Chapter 34.05 RCW). Court decisions, Board of Tax Appeals decisions (BTA), and Washington Tax Decisions (WTDs) **are not** ancillary documents.

Reviewer: JoAnne Gordon Date Reviewed: October 26, 2000

Ancillary Document being reviewed
(provide number and title): ETA 162.04.193 Cartage, storage and handling of
goods moving in interstate commerce.

Date last Issued: August 19, 1966

This document is being reviewed in conjunction
with (provide WAC number and title): WAC 458-20-193 Inbound and outbound
interstate sales of tangible personal
property

Purpose of the document: ETA explains that cartage, storage, and handling
are purely local activities even if the goods are
moving in interstate commerce at the time the
services are performed. Consequently, tax applies
to income derived from these local activities.

	Yes	No
Is the document clearly written?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide accurate and useful information?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

	Yes	No
Does the document provide information not currently in the rule?	<input type="checkbox"/>	<input checked="" type="checkbox"/>



Review recommendation:

- A. Update
- B. Repeal
- C. Leave as is
- D. Incorporate into rule and repeal

X

Briefly explain your recommendation:

The issues addressed by this ETA are sufficiently addressed by WAC 458-20-193D (Transportation, communication, public utility activities, or other services in interstate and foreign commerce).

Manager Action:

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Accepted recommendation

Date: _____

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Returned for further review

Date: _____

Comments
